Data Dictionary

	Dataset Name	Table C-4A and C-4B, Deductions By Type, C and S Corporations
	Dataset Description	This dataset contains corporate tax statistics based on corporate tax returns.
	Dataset Update Frequency	Annually

Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
2	Corporation Type	Designates either C or S Corporations.	Text	corporation_type
3	Returns With Compensation of Officers	Number of returns reporting Compensation of Officers.	Number	returns_with_compensation_of_officers
4	Compensation of Officers	Compensation of Officers total amount reported.	Number	compensation_of_officers
5	Returns With Salaries and Wages	Number of returns reporting Salaries and Wages.	Number	returns_with_salaries_and_wages
6	Salaries and Wages	Salaries and Wages total amount reported.	Number	salaries_and_wages
7	Returns With Repairs	Number of returns reporting Repairs.	Number	returns_with_repairs
8	Repairs	Repairs total amount reported.	Number	repairs
9	Returns With Bad Debts	Number of returns reporting Bad Debts.	Number	returns_with_bad_debts
10	Bad Debts	Bad Debts total amount reported.	Number	bad_debts
11	Returns With Rents	Number of returns reporting Rents.	Number	returns_with_rents
12	Rents	Rents total amount reported.	Number	rents
13	Returns With Taxes	Number of returns reporting Tax on CA Schedule A.	Number	returns_with_taxes
14	Taxes	Taxes total amount reported.	Number	taxes
15	Returns With Interest	Number of returns reporting Interest.	Number	returns_with_interest
16	Interest	Interest total amount reported.	Number	interest
17	Returns With Contributions	Total number of returns reporting Contributions.	Number	returns_with_contributions
18	Contributions	Total Contributions amount reported.	Number	contributions
19	Returns With Depreciation Or Amortization	Number of returns reporting Depreciation/Amortization.	Number	returns_with_depreciation_or_amortization
20	Depreciation Or Amortization	Depreciation/Amortization total amount reported.	Number	depreciation_or_amortization
21	Returns With Depletion	Number of returns reporting Depletion.	Number	returns_with_depletion
22	Depletion	Depletion amount reported.	Number	depletion
23	Returns With Advertising	Number of returns reporting Advertising.	Number	returns_with_advertising
24	Advertising	Total Advertising amount reported.	Number	advertising
25	Returns With Pension Or Profit Sharing Plans	Number of returns reporting Pension/Profit Sharing Plans.	Number	returns_with_pension_or_profit_sharing_plans
26	Pension Or Profit Sharing Plans	Total Pension/Profit Sharing Plans amount reported.	Number	pension_or_profit_sharing_plans
27	Returns With Employee Benefit Plans	Number of returns that reporting Employee Benefit Plans.	Number	returns_with_employee_benefit_plans
28	Employee Benefit Plans	Total Employee Benefit Plans amount reported.	Number	employee_benefit_plans
29	Returns With Other Deductions	Total number of returns reporting Other Deductions.	Number	returns_with_other_deductions
30	Other Deductions	Total Other Deductions amount reported.	Number	_other_deductions
31	Returns With Misc Deductions	Number of returns reporting Miscellaneous Deductions.	Number	returns_with_misc_deductions
32	Misc Deductions	Total Miscellaneous Deductions amount reported.	Number	misc_deductions
33	Returns With Recovery Property	Number of returns reporting Total Recovery Property.	Number	returns_with_recovery_property
34	Recovery Property	Recovery Property amount reported.	Number	recovery_property
35	Returns With Portfolio Income	Number of returns reporting Portfolio Income.	Number	returns_with_portfolio_income
36	Portfolio Income	Total Portfolio Income amount reported.	Number	portfolio_income
37	Returns With Interest on Investment Debts	Number of returns reporting Interest on Investment Debts.	Number	returns_with_interest_on_investment_debts
38	Interest on Investment Debts	Total Interest on Investment Debt amount reported.	Number	interest_on_investment_debts
39	Returns With Total Deductions	Number of returns reporting total deductions.	Number	returns_with_total_deductions
40	Total Deductions	Total deductions amount reported.	Number	total_deductions

Additional Details

1. Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.